

APPENDIX IX-E

Appendix IX-E amended May 9, 2019 [April 28, 2003] to be effective June 1, 2019 [immediately]

Child Support Guidelines Net Child Care Cost Worksheet	
1. Parent's Adjusted Gross Income (IRS Definition - See Appendix IX-B)	\$
2. Annual work-related child care cost	\$
3. Maximum child care subject to federal tax credit. (Enter the lesser of the annual child care cost in Line 2 or \$3,000 for one child / \$6,000 for two or more children.)	\$
4. If the annual child care cost in Line 2 is less than \$3,000 for one child or \$6,000 for two or more children, enter the child care tax credit percentage from Column 2 of the <u>Federal Tax Credit Table</u> here. If the child care costs are greater than these amounts, enter the maximum dollar credit from Column 3 of the <u>Federal Tax Credit Table</u> on Line 5.	%
5. <u>Federal Tax Credit</u> (Line 3 x Line 4 or enter the Column 3 maximum dollar tax credit).	\$
6. If parent is a N.J. resident, enter the N.J. State Credit amount calculated from Column 2 of the <u>N.J. State Child Care Tax Credit Table</u> .	\$
[6] 7. Net annual child care expense (Line 2 - Line 5 - Line 6).	\$
[7] 8. Net weekly child care cost (Line [6] 7 / 52). Enter this amount on the Child Support Guidelines Sole Custody Worksheet, Line 8 or the Shared Custody Worksheet, Line 16.	\$

Federal Child Care Tax Credit Table				
Column 1		Column 2		Column 3
INCOME		PARTIAL CREDIT LINE 3 AMOUNT		MAXIMUM CREDIT LINE 4 AMOUNT:
PARENT'S ADJUSTED GROSS INCOME (IRS Definition)		COST LESS THAN \$3,000/YR (\$58/wk.) for 1 CHILD OR \$6,000/ YR (\$115/wk.) for 2 OR MORE CHILDREN		COST MORE THAN \$3,000/YR (\$58/wk.) for 1 CHILD OR \$6,000/ YR (\$115/wk.) for 2 OR MORE CHILDREN
ANNUAL	WEEKLY	TAX CREDIT PERCENTAGE	1 CHILD CC > \$58/wk.	2 OR MORE CHILDREN CC > \$115/wk.
0 - 15,000	0 - 288	35% (.35)	1,050	2,100
15,001 - 17,000	289 - 326	34% (.34)	1,020	2,040
17,001 - 19,000	327 - 365	33% (.33)	990	1,980
19,001 - 21,000	366 - 403	32% (.32)	960	1,920
21,001 - 23,000	404 - 442	31% (.31)	930	1,860
23,001 - 25,000	443 - 480	30% (.30)	900	1,800
25,001 - 27,000	481 - 519	29% (.29)	870	1,740
27,001 - 29,000	520 - 557	28% (.28)	840	1,680
29,001 - 31,000	558 - 596	27% (.27)	810	1,620
31,001 - 33,000	597 - 634	26% (.26)	780	1,560
33,001 - 35,000	635 - 673	25% (.25)	750	1,500
35,001 - 37,000	674 - 711	24% (.24)	720	1,440
37,001 - 39,000	712 - 750	23% (.23)	690	1,380
39,001 - 41,000	751 - 788	22% (.22)	660	1,320
41,001 - 43,000	789 - 826	21% (.21)	630	1,260
43,001 - 45,000	827 - 865	20% (.20)	600	1,200
45,001 +	866 +	20% (.20)	600	1,200

[Add table]

New Jersey State Child Care Tax Credit Table	
Column 1	Column 2
<u>PARENT'S Adjusted GROSS INCOME</u>	<u>PERCENTAGE OF FEDERAL CHILD CARE TAX CREDIT</u>
0 - \$20,000	50% of federal credit (Line 5 X .50)
\$20,001 - \$30,000	40% of federal credit (Line 5 X .40)
\$30,001 - \$40,000	30% of federal credit (Line 5 X .30)
\$40,001 - \$50,000	20% of federal credit (Line 5 X .20)
\$50,001 - \$60,000	10% of federal credit (Line 5 X .10)